



<RULE>

<PREAMB>

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9612]

RIN 1545-BA53

Noncompensatory Partnership Options

Correction

In rule document 2013-2259 appearing on pages 7997-8016 in the issue of Tuesday, February 5, 2013, make the following correction:

§ 1.704-1 [Corrected]

In §1.704-1, on page 8012, the second table should appear as follows:

Assets

	<u>Basis</u>	<u>Value</u>
Property D	\$24,000	\$33,000
Cash	<u>\$12,000</u>	<u>\$12,000</u>
Total	\$36,000	\$45,000

Liabilities and Capital

	<u>Basis</u>	<u>Value</u>
K	\$13,000	\$15,000
L	\$13,000	\$15,000
M	<u>\$10,000</u>	<u>\$15,000</u>
	\$36,000	\$45,000

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